§40.11

single point of contact receives the explanation; or

- (2) The Secretary has reviewed the decision and determined that, because of unusual circumstances, the waiting period of at least ten days is not feasible.
- (c) For purposes of computing the waiting period under paragraph (b)(1) of this section, a single point of contact is presumed to have received written notification five days after the date of mailing of such notification.

(Authority: 42 U.S.C. 4231(b))

§ 40.11 Interstate.

- (a) The Secretary is responsible for:
- (1) Identifying proposed Federal financial assistance and direct Federal development that have an impact on interstate areas;
- (2) Notifying appropriate officials and entities in States which have adopted a process and which select VA's program or activity.
- (3) Making efforts to identify and notify the affected State, areawide, regional, and local officials and entities in those States that have not adopted a process under the order or do not select VA's program or activity;
- (4) Responding pursuant to §40.10 of this part if the Secretary receives a recommendation from a designated areawide agency transmitted by a single point of contact, in cases in which the review, coordination, and communication with VA have been delegated, or
- (b) The Secretary uses the procedures in §40.10 if a State process provides a State process recommendation to VA through a single point of contact.

(Authority: 42 U.S.C. 4231(b))

§40.12 [Reserved]

§40.13 Waiver.

In an emergency, the Secretary may waive any provision of these regulations.

(Authority: 42 U.S.C. 4231(b))

PART 41—AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Subpart A—General

41.100 Purpose.

41.105 Definitions.

Subpart B—Audits

41.200 Audit requirements.

- 41.205 Basis for determining Federal awards expended.
- 41.210 Subrecipient and vendor determinations.
- 41.215 Relation to other audit requirements.
- 41.220 Frequency of audits.
- 41.225 Sanctions.
- 41.230 Audit costs.
- 41.235 Program-specific audits.

Subpart C—Auditees

- 41.300 Auditee responsibilities.
- 41.305 Auditor selection.
- 41.310 Financial statements. 41.315 Audit findings follow-up.
- 41.320 Report submission.

Subpart D—Federal Agencies and Pass-Through Entities

- 41.400 Responsibilities.
- 41.405 Management decision.

Subpart E—Auditors

- 41.500 Scope of audit.
- 41.505 Audit reporting.
- 41.510 Audit findings.
 41.515 Audit working papers.
- 41.520 Major program determination.
- 41.525 Criteria for Federal program risk.
- 41.530 Criteria for a low-risk auditee.
- APPENDIX A TO PART 41—DATA COLLECTION FORM (FORM SF-SAC)
- APPENDIX B TO PART 41—OMB CIRCULAR A-133 COMPLIANCE SUPPLEMENT

AUTHORITY: 5 U.S.C. 301; 31 U.S.C. 7501 et seq.; 38 U.S.C. 501, OMB Circular A-133, and as noted in specific sections.

SOURCE: 70 FR 52249, Sept. 1, 2005, unless otherwise noted.

Subpart A—General

§41.100 Purpose.

This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit